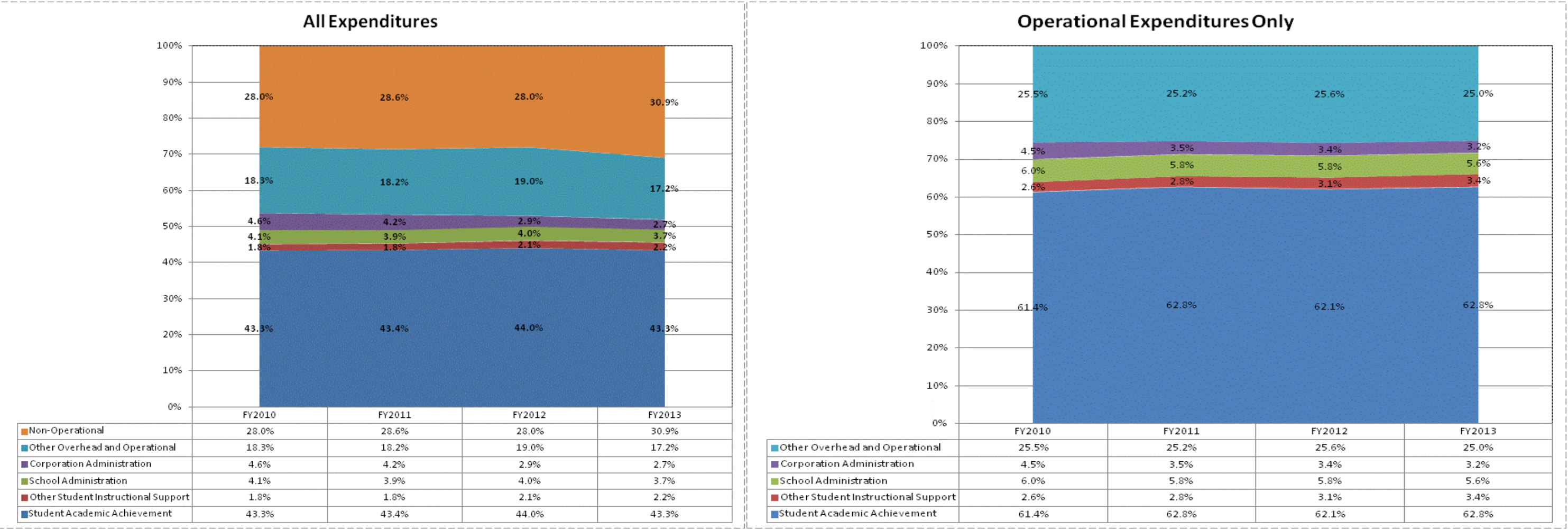


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Merrillville Community School (4600)

Merrillville Community School (4600)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$34,459,089	45.1%	\$30,818,813	41.7%	\$38,019,054	44.0%	\$37,965,408	43.3%
Student Instructional Support	\$4,154,157	5.4%	\$4,152,002	5.6%	\$5,225,230	6.0%	\$5,207,221	5.9%
Overhead and Operational	\$14,046,971	18.4%	\$16,294,617	22.0%	\$18,966,035	21.9%	\$17,405,069	19.8%
Nonoperational	\$23,754,819	31.1%	\$22,666,071	30.7%	\$24,228,860	28.0%	\$27,143,686	30.9%
Grand Total	\$76,415,035		\$73,931,503		\$86,439,179		\$87,721,384	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	50.5%	47.3%	50.0%	49.2%



School Corporation Expenditures by Expenditure Type
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Merrillville Community School (4600)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$116,642	\$881,179	\$1,307,179	\$1,486,000	> 500%	69%	14%
11100 Regular Programs; Elementary	\$6,948,730	\$11,760,488	\$13,487,135	\$13,518,479	95%	15%	0%
11200 Regular Programs; Middle/Junior High	\$4,702,108	\$3,031,594	\$3,828,368	\$3,691,494	-21%	22%	-4%
11300 Regular Programs; High School	\$5,587,533	\$7,823,842	\$9,455,777	\$10,442,059	87%	33%	10%
11630 Regular Programs; Alternative Education Programs; High School	\$37,050	\$94,023	\$199,628	\$135,642	266%	44%	-32%
12110 Gifted And Talented; Gifted and Talented	\$23,157	\$117,524	\$69,944	\$39,089	69%	-67%	-44%
12150 Gifted And Talented; High Ability Student Programs	\$40,500	\$927,152	\$1,217,834	\$1,182,422	> 500%	28%	-3%
12350 Physical Impairment; Homebound	\$64,814	\$80,539	\$56,716	\$38,053	-41%	-53%	-33%
12710 Equal Opportunity At Risk	\$205,198	\$270,396	\$433,525	\$445,470	117%	65%	3%
12900 Other Special Programs	\$34,030	\$60,688	\$66,496	\$65,619	93%	8%	-1%
13600 Adult/Continuing Education Programs; Special Interest Programs	\$916,954	\$1,072,520	\$1,002,705	\$600,714	-34%	-44%	-40%
14100 Summer School Programs; Elementary	\$44,117	\$90,031	\$41,623	\$90,209	104%	0%	117%
14200 Summer School Programs; Middle/Junior High School	\$78,925	\$106,510	\$20,233	\$10,665	-86%	-90%	-47%
14300 Summer School Programs; High School	\$271,003	\$245,729	\$210,194	\$244,754	-10%	0%	16%
16100 Remediation Testing	\$386,136	\$25,460	\$0	\$0	-100%	-100%	N/A
16200 Preventive Remediation	\$0	\$221,212	\$206,085	\$149,195	N/A	-33%	-28%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$41,862	-\$10,456	\$274,080	\$159,977	282%	N/A	-42%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$2,104,496	\$2,012,785	\$3,231,342	\$1,854,523	-12%	-8%	-43%
22110 Improvement of Instruction; Service Area Direction	\$54,243	\$14,984	\$0	\$0	-100%	-100%	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$192,305	\$215,260	\$387,912	\$284,726	48%	32%	-27%
22130 Improvement of Instruction; Instructional Staff Training	\$0	\$21,410	\$12,553	\$13,995	N/A	-35%	11%
22220 Library/Media Services; School Library	\$417,493	\$709,355	\$758,615	\$674,046	61%	-5%	-11%
22230 Library/Media Services; Audiovisual	\$120,220	\$114,957	\$212,416	\$254,578	112%	121%	20%
22250 Library/Media Services; Computer Assisted Instruction Services	\$35	\$0	\$0	\$0	-100%	N/A	N/A
22290 Library/Media Services; Other Educational Media Services	\$9,996	\$3,819	\$19,743	\$15,472	55%	305%	-22%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$219,327	\$219,136	N/A	N/A	0%
22350 Instruction, Related Technology; Systems Operations	\$0	\$165,869	\$101,201	\$91,598	N/A	-45%	-9%
22360 Instruction, Related Technology; Network Support	\$2,017,390	\$761,944	\$1,120,050	\$1,128,912	-44%	48%	1%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$67,494	\$800,132	N/A	N/A	> 500%
22380 Instruction, Related Technology;Professional Development for Instruction, Focused Tr	\$0	\$0	\$10,747	\$21,159	N/A	N/A	97%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$133	\$0	N/A	N/A	-100%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$757,061	\$0	\$0	\$307,291	-59%	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$1,351,857	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$26,523,855	\$30,818,813	\$38,019,054	\$37,965,408	43%	23%	0%
Student Instructional Support							
21120 Attendance and Social Work Services; Attendance Services	\$6,342	\$0	\$0	\$0	-100%	N/A	N/A
21140 Attendance and Social Work Services; Pupil Accounting	\$0	\$0	\$131,956	\$259,956	N/A	N/A	97%
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$84,617	\$101,097	\$101,560	N/A	20%	0%
21220 Guidance Services; Counseling Services	\$501,759	\$677,137	\$1,202,685	\$1,206,422	140%	78%	0%
21310 Health Services; Service Area Direction	\$0	\$0	\$0	\$122	N/A	N/A	N/A
21340 Health Services; Nurse Services	\$245,795	\$251,769	\$371,590	\$359,555	46%	43%	-3%
21710 Physical Therapy Services; Service Area Direction	\$0	\$0	\$0	\$13,711	N/A	N/A	N/A
24100 Office of The Principal	\$2,290,103	\$3,138,479	\$3,417,902	\$3,265,894	43%	4%	-4%
24900 Other Support Services, School Administration	\$4,000	\$0	\$0	\$0	-100%	N/A	N/A
Student Instructional Support Total	\$3,047,999	\$4,152,002	\$5,225,230	\$5,207,221	71%	25%	0%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$24,534	\$86,303	\$120,484	\$113,724	364%	32%	-6%

School Corporation Expenditures by Expenditure Type
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Merrillville Community School (4600)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
23150 Board of Education; Legal Services	\$52,866	\$22,126	\$2,898	\$3,537	-93%	-84%	22%
23160 Board of Education; Promotion Expenses	\$10,019	\$9,808	\$6,475	\$8,514	-15%	-13%	31%
23190 Board of Education; Other Governing Body Services	\$9,039	\$24,789	\$15,977	\$28,826	219%	16%	80%
23210 Executive Administration; Office of The Superintendent	\$639,483	\$1,058,800	\$1,098,381	\$988,601	55%	-7%	-10%
23220 Executive Administration; Community Relations	\$37,795	\$48,641	\$0	\$0	-100%	-100%	N/A
23230 Executive Administration; Staff Relations and Negotiations	\$12,788	\$12,377	\$128,560	\$148,766	> 500%	> 500%	16%
23290 Executive Administration; Other Executive Administration Services	\$36,501	\$32,243	\$23,852	\$26,324	-28%	-18%	10%
25140 Fiscal Services; Receiving and Disbursing Funds	\$31,693	\$50,024	\$49,425	\$50,617	60%	1%	2%
25150 Fiscal Services; Payroll Services	\$37,968	\$88,200	\$109,462	\$101,917	168%	16%	-7%
25160 Fiscal Services; Financial Accounting	\$131,210	\$98,449	\$73,391	\$68,380	-48%	-31%	-7%
25180 Fiscal Services; Property Accounting	\$1,650	\$0	\$0	\$0	-100%	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$22,721	\$27,205	\$31,066	\$63,001	177%	132%	103%
25192 Other Fiscal Services; Petty Cash	\$0	\$600	\$0	\$0	N/A	-100%	N/A
25196 Other Fiscal Services; Cash Change	\$2,215	\$1,815	\$2,160	\$2,190	-1%	21%	1%
25750 Personnel Services; Health Services	\$66,009	\$53,616	\$127,973	\$115,214	75%	115%	-10%
25790 Personnel Services; Other Professional Services	\$0	\$81,662	\$139,372	\$59,454	N/A	-27%	-57%
25810 Administrative Technology Services; Technology Services Supervison And Administra	\$0	\$50,355	\$71,247	\$72,002	N/A	43%	1%
25850 Administrative Technology Services; Network Support	\$0	\$798,204	\$109,997	\$0	N/A	-100%	-100%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$431,599	\$408,331	\$486,465	N/A	13%	19%
25890 Other Technology Services	\$120,405	\$0	\$0	\$0	-100%	N/A	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$111,826	\$146,240	\$155,970	\$168,615	51%	15%	8%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$3,894,159	\$4,851,089	\$5,181,100	\$5,139,121	32%	6%	-1%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$101,834	\$119,913	\$118,185	\$134,697	32%	12%	14%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$367,721	\$171,491	\$337,670	\$603,598	64%	252%	79%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$225	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$144,124	\$236,718	\$259,148	\$267,602	86%	13%	3%
26700 Operation and Maintenance of Plant Services; Insurance	\$184,835	\$157,179	\$173,058	\$143,853	-22%	-8%	-17%
27010 Student Transportation; Service Area Direction	\$203,866	\$191,895	\$223,241	\$235,836	16%	23%	6%
27100 Student Transportation; Vehicle Operation	\$1,682,901	\$3,446,287	\$3,481,686	\$2,559,124	52%	-26%	-26%
27200 Student Transportation; Monitoring Services	\$110,658	\$204,151	\$313,941	\$306,681	177%	50%	-2%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$858,938	\$818,783	\$1,095,051	\$1,017,953	19%	24%	-7%
27400 Student Transportation; Purchase of School Buses	\$649,045	\$11,827	\$904,736	\$0	-100%	-100%	-100%
27500 Student Transportation; Insurance on Buses	\$203,787	\$153,807	\$207,208	\$231,126	13%	50%	12%
27700 Student Transportation; Contracted Transportation Services	\$15,648	\$26,850	\$36,191	\$4,558	-71%	-83%	-87%
27900 Student Transportation; Other Student Transportation Services	\$128,932	\$130,082	\$223,039	\$220,832	71%	70%	-1%
31100 Food Services Operations; Service Area Direction	\$55,582	\$91,908	\$149,170	\$149,319	169%	62%	0%
31200 Food Services Operations; Food Preparation and Dispensing	\$1,687,953	\$2,492,659	\$3,428,016	\$3,683,029	118%	48%	7%
31900 Other Food Services	\$0	\$66,925	\$159,574	\$201,593	N/A	201%	26%
Overhead and Operational Total	\$11,638,929	\$16,294,617	\$18,966,035	\$17,405,069	50%	7%	-8%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$0	\$682	\$8,476	\$2,554	N/A	275%	-70%
33200 Community Recreation	\$129,226	\$133,597	\$139,343	\$134,791	4%	1%	-3%
33300 Civic Services	\$0	\$0	\$3,725	\$306	N/A	N/A	-92%
33400 Athletic Coaches	\$376,696	\$470,890	\$498,447	\$510,816	36%	8%	2%
33940 Child Care Services	\$565	\$611	\$0	\$0	-100%	-100%	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$134,697	\$0	\$0	\$0	-100%	N/A	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$23,427	\$105,598	\$124,841	\$40,728	74%	-61%	-67%
45100 Building Acquisition, Construction and Improvements	\$7,561,739	\$781,917	\$1,272,550	\$2,945,733	-61%	277%	131%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$96,000	\$192,000	N/A	N/A	100%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$175,000	\$0	\$0	N/A	-100%	N/A

School Corporation Expenditures by Expenditure Type
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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$798,897	\$1,144,571	\$759,000	\$1,544,000	93%	35%	103%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$346,444	\$220,134	\$203,033	\$234,208	-32%	6%	15%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$134,097	\$138,472	\$16,731	N/A	-88%	-88%
51100 Debt Services; Principal on Debt; Bonds	\$455,000	\$660,000	\$770,000	\$885,673	95%	34%	15%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$0	\$0	\$77,872	N/A	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$339,462	\$583,147	\$474,422	\$290,263	-14%	-50%	-39%
52200 Debt Services; Interest on Debt; Temporary Loans	\$738,879	\$851,650	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$12,321,747	\$16,682,500	\$19,272,000	\$19,804,500	61%	19%	3%
54200 Common School Fund; Principal	\$345,905	\$721,679	\$468,550	\$463,511	34%	-36%	-1%
Nonoperational Total	\$23,572,684	\$22,666,071	\$24,228,860	\$27,143,686	15%	20%	12%
Prorated By Fund							
26491 2007 Account Code - PERF	\$555,603	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$2,251,095	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$278,558	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$8,139,641	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$22,619	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$384,053	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$11,631,569	\$0	\$0	\$0	N/A	N/A	N/A